The Kraft Heinz Company

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200 E Randolph Street, Suite 7600
Chicago, IL 60601

Date of action: December 16, 2016

Cash distribution on common stock

CUSIP number: 50075A106
Ticker symbol: KHC

Prior to this cash distribution, KHC had made the following 2016 cash distributions to its common stockholders:
- $0.575 per common share cash distribution on January 15, 2016 to its stockholders of record at the close of business on December 23, 2015.
- $0.575 per common share cash distribution on April 8, 2016 to its stockholders of record at the close of business on March 18, 2016.
- $0.575 per common share cash distribution on July 8, 2016 to its stockholders of record at the close of business on May 27, 2016.
- $0.60 per common share cash distribution on October 7, 2016 to its stockholders of record at the close of business on August 26, 2016.

Prior to this cash distribution, KHC also redeemed all outstanding shares of its 9.00% Series A Cumulative Redeemable Preferred Stock (the "Preferred Stock") on June 7, 2016.

The Kraft Heinz Company ("KHC") has determined that distributions made on its stock, including the $8.32 billion redemption of the Preferred Stock (which KHC believes will be treated as a dividend for U.S. federal income tax purposes), exceeded its earnings and profits in 2016 (as determined under U.S. tax principles) and, therefore, 82.52 percent of its 2016 regular quarterly dividends and the redemption of the Preferred Stock will not be treated as dividends for U.S. federal income tax purposes. For purposes of U.S. federal income tax, insofar as its earnings and profits are not sufficient, these distributions would be treated as a return of capital to each stockholder, up to the extent of the stockholder’s tax basis. If a stockholder does not have sufficient tax basis, these distributions could result in taxable gain to the stockholder. Stockholders should consult their tax advisors for a full understanding of all of the tax consequences of the receipt of dividends, including distributions in excess of KHC’s earnings and profits.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c), 312 and 316 of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The distributions impact KHC's tax year ending December 31, 2016.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ [Signature]

Date ▶ 1 - 15 - 17

Print your name ▶ Julie Groetsch

Title ▶ VP Head of Tax

Paid Preparer Use Only

Firm’s name ▶

Firm’s address ▶

Check □ if self-employed

Firm’s EIN ▶

PTIN

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054